

GENERAL ASSEMBLY OF NORTH CAROLINA
1995 SESSION

CHAPTER 24
SENATE BILL 167

AN ACT TO ALLOW COUNTIES NOT TO BILL FOR PROPERTY TAXES ON CERTAIN VEHICLES WHEN THE AMOUNT DUE ON THE TAX BILL IS LESS THAN THE COST OF PREPARING AND SENDING THE BILL.

The General Assembly of North Carolina enacts:

Section 1. G.S. 105-330.5 is amended by adding a new subsection to read:

"(b1) Notwithstanding the provisions of G.S. 105-380, the board of county commissioners may, by resolution, direct the tax collector to treat as fully paid minimal taxes billed on a tax notice required by subsection (a) of this section. The taxes billed on a tax notice are minimal under this subsection when the total county, municipal, and special district taxes billed on the notice do not exceed an amount up to five dollars (\$5.00) set by the board of county commissioners in the resolution. The amount set by the board should be the estimated cost to the county of billing a taxpayer for the taxes on a notice. The tax collector shall not bill the taxpayer for these minimal taxes but shall keep a record of the taxes by taxpayer and amount and shall report the taxes to the board of county commissioners as part of the settlement for the year. A resolution adopted pursuant to this subsection shall become effective no earlier than 30 days after its adoption and shall apply to registration lists received under subsection (a) of this section on or after the date the resolution becomes effective. The resolution remains in effect until amended or repealed by resolution of the board of county commissioners. Upon adoption of a resolution pursuant to this subsection, minimal taxes to which the resolution applies are considered fully paid."

Sec. 2. This act is effective upon ratification.

In the General Assembly read three times and ratified this the 6th day of April, 1995.

Dennis A. Wicker
President of the Senate

Harold J. Brubaker
Speaker of the House of Representatives